

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,

Plaintiff,

PHILIP HYDE,

Defendant,

and

BICKNELL & SMITH

Garnishee.

*
*
*
*
*
*
*
*
*
*
*
*
*
*

Criminal Action No. 04-10074-JLT

ORDER

November 2, 2005

TAURO, J.

In response to the Bankruptcy Court's opinion dated September 26, 2005, this Court holds that:

1. The postpetition restitution order entered as part of Debtor's sentence following a criminal conviction for mail fraud creates an entirely new obligation owed to the United States unaffected by the Debtor's homestead exemption and 11 U.S.C. § 522(c); and
2. The United States may enforce the restitution order by garnishing the proceeds from the sale of the Debtor's residence.

IT IS SO ORDERED.

/s/ Joseph L. Tauro
United States District Judge

